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DEPARTMENT OF PUBLIC SOCIAL SERVICES

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ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

October 06, 2015

17 October 6, 2015

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012


PATRICK OGAWA
ACTING EXECUTIVE OFFICER

Dear Supervisors:

**DEPARTMENT OF PUBLIC SOCIAL SERVICES:
DONATIONS IN EXCESS OF \$10,000
(ALL DISTRICTS -3 VOTES)**

SUBJECT

The Department of Public Social Services (DPSS) seeks board approval to accept a Fiscal Year 2015-16 first quarter donation in excess of \$10,000 from the Mattel Children's Foundation in partnership with the Toy Industry Foundation.

IT IS RECOMMENDED THAT THE BOARD:

Accept the donation received during the first quarter of Fiscal Year 2015-2016 to the DPSS Toy Loan Program and send a letter of acknowledgement to the donor.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The DPSS Toy Loan Program is a free service which allows children to borrow toys from fifty (50) Toy Loan Centers in the same manner in which they borrow books from the public library. After demonstrating responsibility and caring for the toy, children receive an incentive toy to keep after participation in the program for a number of weeks.

The DPSS Toy Loan Program received a toy donation of 25,475 toys valued at \$386,005 from the Mattel Children's Foundation in partnership with the Toy Industry Foundation. Acceptance of the donation will enhance the services provided to the children served by DPSS' Toy Loan Program at our fifty (50) Toy Loan Centers. The toy donation will enable the Toy Loan Program to move forward with an expansion effort, allowing an additional five (5) Toy Loan Centers to be opened before

January 1, 2016. With such a large donation, this will give the Department the opportunity to serve even more children. For example, we plan to share the toys with the Department of Children and Family Services. Additionally, the toys will supplement those collected during our annual Adopt-A-Family Program for CalWORKs and other low income families.

Implementation of Strategic Plan Goals

The recommended actions are consistent with the principles of the Countywide Strategic Plan Goal #1: Operational Effectiveness/Fiscal Sustainability: Maximize the effectiveness of the process, structure, operations and strong fiscal management to support timely delivery of customer-oriented and efficient public service.

FISCAL IMPACT/FINANCING

There is no fiscal impact.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Per section 2.4.2 of the County Fiscal Manual, requires that any donation that exceeds \$10,000 be placed on the Board agenda for the Board's consideration and acceptance.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

The donated items will assist DPSS in providing services at no cost to the children served by DPSS' Toy Loan Program including foster care, low-income and CalWORKs families. Toy Loan is a non-profit 501(c)(3) agency and all donations are tax deductible.

Respectfully submitted,



SHERYL L. SPILLER

Director

SLS:ga

Enclosures

c: Interim Chief Executive Officer
Acting Executive Officer, Board of Supervisors
Interim County Counsel
Auditor-Controller

Donated funds should be transferred from trust to the General Fund (or other operating fund) and departmental revenues should be credited. Afterwards, the funds can be spent. Departments are responsible for complying with any restrictions imposed by the donor that the County has agreed to. For example, funds may be designated for specific departmental programs or the use of the donated funds may be restricted to spending only the interest earnings with the principal remaining intact.

2.4.2 Donation Reporting Requirements

Section 25355 of the Government Code allows County Boards of Supervisors the option of delegating to any County officer or employee the authority to accept or reject any gift, bequest or devise made to or in favor of the County, provided that such person files with the Board each quarter a report that describes the source and value of each gift. The Los Angeles County Board of Supervisors delegated to County Department Heads the authority to accept or reject any gift, bequest or devise made to, or in favor of the County, the value of which does not exceed \$10,000, and instructed Department Heads to acknowledge such gifts. Any donation that exceeds \$10,000 must be placed on the Board agenda for the Board's consideration and acceptance.

In addition, Board policy requires each department to file a quarterly report, with the Executive Officer-Clerk of the Board of Supervisors, listing all gifts received, regardless of the amount. The report must include:

- Name of donor (unless donor wishes to remain anonymous).
- Address of donor.
- A description of the gift, whether in cash or non-monetary gifts of value.
- Amount of cash donation or the fair market value of the non-monetary gift donated.

Also, at the conclusion of each fiscal year's operations, each department must file a "Statement of Donation Receipts and Expenditures" with the Auditor-Controller's Audit Division. The Statement must be filed within ninety days of the close of the fiscal year. It will be subject to audit for compliance with the terms of the gift, if any, and for accuracy.

2.4.3 Tax Deduction Guidelines for Gifts to Los Angeles County

Contributions or gifts to the County of Los Angeles or to any of its departments, such as the Departments of Health Services, Public Social Services, Children and Family Services, Parks and Recreation, Probation, Public Defender, etc., are tax deductible if they are for public purposes. Los Angeles County is a chartered county and, as defined by the California Government Code, Section 23000, is a political subdivision of the State of California. Subject to certain exceptions which are not applicable in this case, Section 17201 of the California Revenue and Taxation Code allows the same itemized deductions for California personal income tax purposes as are allowed under the Internal Revenue Code.